IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

INCOME-TAX APPLICATION NO. 32 OF 1996

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

CORAM : J.P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
APRIL 21, 2007.

Heard Shri Jaiswal, learned counsel for the applicant and Shri Dewani, learned counsel for the respondent.

This application is filed by the revenue under Section 256(2) of the Income-tax Act, 1961, raising the following question of law for the opinion of this Court.

“Whether on the facts and in the circumstances of the case, the Tribunal was justified in upholding the order of the CIT(A) in allowing relief under Section 80HH and 80I of the Act ?”

The learned counsel on both sides agreed that similar question raised by the revenue for the earlier years in the case of assessee has been allowed by this Court.

In this view of the matter, the present application is allowed. The Tribunal is directed to forward the statement of the case on the

aforesaid question of law referred hereinabove as early as possible for the opinion of this Court.

Application is allowed. Rule is made absolute in above terms. No costs.

JUDGE **JUDGE**

*GS.